

# State of South Dakota

## EIGHTY-FIRST SESSION LEGISLATIVE ASSEMBLY, 2006

564M0396

### HOUSE BILL NO. 1123

Introduced by: Representatives Glover, Bradford, Davis, Deadrick, Dennert, Garnos, Gassman, Haley, Halverson, Hargens, Jensen, Lange, Sigdestad, Street, Valandra, and Van Norman and Senators Bartling, Hansen (Tom), Hanson (Gary), Hundstad, Kloucek, Lintz, Napoli, Nesselhuf, Peterson (Jim), and Sutton (Dan)

1 FOR AN ACT ENTITLED, An Act to exempt feed for certain game birds from the sales and  
2 use tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-45-18.3 be amended to read as follows:

5 10-45-18.3. There are hereby specifically exempted from the provisions of this chapter and  
6 from the computation of the amount of tax imposed by it, gross receipts from the sale of feed  
7 for cattle, buffalo, sheep, goats, swine, pheasants, partridges, quail, poultry, ostriches, emus,  
8 rheas, and domesticated fur-bearing animals defined in chapter 40-35, if such feed is used by  
9 farmers or ranchers who are regularly engaged in the business of raising and feeding such  
10 animals, or producing milk for sale for human consumption, and horses and other animals  
11 within the family equidae. The term, poultry, does not include any fowl other than domestic  
12 fowl kept and raised for the market or the production of eggs for human consumption.

13 Section 2. That § 10-46-16.3 be amended to read as follows:

14 10-46-16.3. There are hereby specifically exempted from the provisions of this chapter and



1 from the computation of the amount of tax imposed by it, gross receipts from the sale of feed  
2 for cattle, buffalo, sheep, goats, swine, pheasants, partridges, quail, poultry, ostriches, emus,  
3 rheas, and domesticated fur-bearing animals defined in chapter 40-35, if such feed is used by  
4 farmers or ranchers who are regularly engaged in the business of raising and feeding such  
5 animals, or producing milk for sale for human consumption, and horses and other animals  
6 within the family equidae. The term, poultry, does not include any fowl other than domestic  
7 fowl kept and raised for the market or the production of eggs for human consumption.